Amendments to the Specification:

Please replace paragraph [00016] as follows:

[0016] The FAX controller 12 includes a non-destructive memory for storing data and has an interface function for converting signals meant for the G3 FAX 30, although not shown specifically. The non-destructive memory is capable of repeatedly outputting data 32 input from the G3 FAX 30. The FAX controller 12 selectively controls the write-in of the data 32 or the read-out of data 34 in accordance with a control signal fed from a system controller not shown. The data 34 read out of the memory are fed to the packetizer/depacketizer 14. When the Internet FAX 10 is a receiving terminal, the packetizer/depacketizer 14 depacketizes received data while the FAX controller 12 stores the resulting depaketized depacketized and decoded data 34.

Please replace paragraph 37 as follows:

[0037] Subsequently, as shown in FIG. 5B, the receiving G3 FAX 120 sends two commands Flags and CFR (ConFirmation Confirmation to Receive Receive) to the Internet FAX 110. The Internet FAX 110 packetizes the received commands into three packets (11 through 13) and sends them to the sending G3 FAX 30 via the Internet FAX 10 as reconstructed commands. In response, the sending G3 FAX 30 sends a training command (Training), determining that communication has been set up. The training command controls a modem, not shown, included in the receiving G3 FAX 120. Thereafter, the sending G3 FAX 30 sequentially sends stored image data and commands Flags and EOP to the Internet FAX 10. In response, the Internet FAX 10 sends to the Internet FAX 110 IFP packets numbers 15 through 81 as image data and IFP packets numbers 82 through 83 as commands Flags and EOP/FCS (End Of Procedure/Frame

Check Sequence). The Internet FAX 110 sends the received image data and reconstructed two commands Flags and EOP to the G3 FAX 120. Finally, G3 FAX 120 sends Flags, MCF (Message ConFirmation) and MCF/FCS (Message ConFirmation/Frame Check Sequence) for message confirmation to G3 FAX 30 via the Internet FAXs 110 and 10. Then, the conventional real-time communication sequence for image data ends.